

To the Clerk of Rice, State of Kansas

We, the undersigned, officers of

Lyons

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

| | |
|---|---------|
| Tax Lid Limit (from Computation Tab) | 835,888 |
| Does the City need to hold an election? | NO |

Assisted by:

Address:

Email:

Attest: Dec. 10 2020

Cecilia Garcia
County Clerk

Douglas Higgins Fred A. Long
George L. To Englewood
Hans. P. Melb. 1880

[Signature]

CPA Summary

Input Sheet for City2 Budget Workbook

Enter city name ("City of ____"):

Lyons

Enter county name followed by "County":

Rice

Enter year being budgeted (YYYY):

2021

CPI Percentage - 5 Year Average

1.80%

CPI Percentage - Preceding Year

1.80%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2020 Budget, Certificate Page:

If amended, then use the amended figures.

| Fund Names: | | Statute | 2020 *Expenditures* | 2019 Ad Valorem Tax |
|--------------|---------|-----------|------------------------|------------------------|
| General | 12-101a | 5,491,145 | 657,615 | |
| Debt Service | 10-113 | | | |
| Library | 12-1220 | 74,024 | 56,246 | |

Fund name for all funds with a tax levy:

| | | | |
|--------------------------|--|---------|--------|
| B&I Quivera | | 35,782 | |
| B&I Pool | | 153,124 | |
| B&I Gas Project | | 195,787 | |
| B&I CityHall/Library | | 132,300 | |
| Municipal Equipment Res. | | 301,007 | 27,469 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Total Tax Levy Funds for 2020 Budgeted Year

741,330

Other (non-tax levy) fund names:

[illegible]

Single Non Tax Levy:

| | | |
|---|------------------|-----------|
| 1 | Gas Fund | 2,222,903 |
| 2 | WasteWater Fund | 608,700 |
| 3 | Water Fund | 1,154,377 |
| 4 | Storm Water Fund | 34,000 |

Total Expenditures for 2020 Budgeted Year

10,896,379

Non-Budgeted (A):

| | |
|---|-------------------------|
| 1 | Special Law Enforcement |
| 2 | Capital Improvement |
| 3 | Fire Ins Proceeds |
| 4 | Sewer Replacement |
| 5 | Cemetery Endowment |

Non-Budgeted (B):

| | |
|---|----------------------|
| 1 | Gas Line Replacement |
| 2 | Sewer Line Fund |
| 3 | Water Well Fund |
| 4 | Eternal Flame |
| 5 | |

Non-Budgeted (C):

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |

Non-Budgeted (D):

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |

From the 2020 Budget, Budget Summary Page

| |
|--------------------------|
| General |
| Debt Service |
| Library |
| B&I Quivera |
| B&I Pool |
| B&I Gas Project |
| B&I CityHall/Library |
| Municipal Equipment Res. |
| |
| |
| |
| |
| |

**2018 Tax Rate
(2019 Column)**

| |
|--------|
| 46.188 |
| |
| 4.075 |
| |
| |
| |
| |
| 2.005 |
| |
| |
| |
| |
| |
| |

Total

52.268

Total Tax Levied (2019 budget column)

Assessed Valuation (2019 budget column)

From the 2020 Budget, Budget Summary Page

Outstanding Indebtedness, January 1:

| | 2018 | 2019 |
|--------------------------|-----------|-----------|
| G.O. Bonds | 3,295,000 | 3,071,410 |
| Revenue Bonds | 3,261,557 | 3,078,960 |
| Other | 1,914,701 | 1,792,786 |
| Lease Purchase Principal | | |

Note: All amounts are to be entered as whole numbers only.

| | |
|---|------------|
| From the County Clerk's 2021 Budget Information: | |
| Total Assessed Valuation for 2020 | 15,124,331 |
| New Improvements, Remodeling and Renovations for 2020 | |
| Personal Property - 2020 | 208,482 |
| Territory Added: (Current Year Only) | |
| Real Estate | |
| State Assessed | 1,227,311 |
| New Improvements | 33,306 |
| Property that has changed in use for 2020 | 24,198 |
| Personal Property - 2019 | |
| Expiration of Property Tax Abatements | |
| Gross earnings (intangible) tax estimate for 2021 | |
| Neighborhood Revitalization | |

Actual Tax Rates for the 2020 Budget:

| Fund | Rate |
|--------------------------|---------------|
| General | 43.863 |
| Debt Service | |
| Library | 3.697 |
| B&I Quivera | |
| B&I Pool | |
| B&I Gas Project | |
| B&I CityHall/Library | |
| Municipal Equipment Res. | 1.833 |
| | |
| | |
| | |
| | |
| Total | 49.393 |

1512433

| | |
|---|------------|
| Final Assessed Valuation from the November 1, 2019 Abstract | 13,598,443 |
|---|------------|

| | |
|---|---------|
| From the County Treasurer's Budget Information - 2021 Budget Year Estimates: | |
| Motor Vehicle Tax Estimate | 142,639 |
| Recreational Vehicle Tax Estimate | 2,776 |
| 1620 M Vehicle Tax | 427 |
| Commercial Vehicle Tax Estimate | 4,152 |
| Watercraft Tax Estimate | |
| LAVTR | |
| City and County Revenue Sharing | |

Computation of Delinquency

Actual Delinquency for 2018 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

| | |
|---|------|
| Delinquency % used in this budget will be shown on all fund pages with a tax levy** | 1.4% |
|---|------|

| | |
|---|--------|
| From the League of Municipalities' Budget Tips (Special City and County Highway Fund): | |
| 2021 State Distribution for Kansas Gas Tax | 90,970 |
| 2021 County Transfers for Gas** | |
| Adjusted 2020 State Distribution for Kansas Gas Tax | |
| Adjusted 2020 County Transfers for Gas** | |

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2019 Budget Certificate Page

| Funds | 2019 Expenditure Amounts Budget Authority | Note: If the 2019 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts. |
|----------------------|--|--|
| General | 4,335,365 | |
| Debt Service | | |
| Library | 73,573 | |
| B&I Quivera | 37,020 | |
| B&I Pool | 151,900 | |
| B&I Gas Project | 483,400 | |
| B&I CityHall/Library | 134,440 | |
| Municipal Equipment | 406,486 | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Special Highway | 179,530 | |
| Special Parks & Rec | 7,098 | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| Gas Fund | 1,812,287 | |
| WasteWater Fund | 680,200 | |
| Water Fund | 1,343,679 | |
| Storm Water Fund | 34,000 | |

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published a
Latest date for notice to be published in your new

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July

J7

July 24, 2020

7

24

2020

January

February

March

April

May

June

July

August

September

October

November

December

and hearing held.

spaper: July 24, 2020

To the Clerk of Rice, State of Kansas

We, the undersigned, officers of

Lyons

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

| | | |
|---|--|----------------|
| Tax Lid Limit (from Computation Tab) | | 835,888 |
| Does the City need to hold an election? | | NO |
| Assisted by: _____ | | |
| _____ | | |
| Address: _____ | | _____ |
| _____ | | _____ |
| Email: _____ | | _____ |
| _____ | | _____ |
| Attest: _____ 2020 | | _____ |
| _____ | | _____ |
| County Clerk | | Governing Body |

Page No. 1

Computation to Determine Limit for 2021

| | Amount of Levy |
|---|-----------------------|
| 1. Total tax levy amount in 2020 budget | + \$ 741,330 |
| 2. Library levy in 2020 budget | - \$ |
| Other tax entity levy in 2020 budget | - \$ |
| 3. Net tax levy | \$ 741,330 |

Percentage Adjustments

| | | |
|---|-------------|-------------------|
| 4. New improvements, remodeling and renovations for 2020 : | + 0 | |
| 5. Increase in personal property for 2020 : | | |
| 5a. Personal property 2020 | + 208,482 | |
| 5b. Personal property 2019 | - 0 | |
| 5c. Increase in personal property (5a minus 5b) | + 208,482 | |
| | | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2020 : | | |
| 6a. Real estate | + 0 | |
| 6b. State assessed | + 1,227,311 | |
| 6c. New improvements | + 33,306 | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + 1,260,617 | |
| 7. Valuation of property that has changed in use during 2020 : | + 24,198 | |
| 8. Expiration of property tax abatements | + 0 | |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + | |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | | 1,493,297 |
| 11. Total estimated valuation July 1, 2020 | 15,124,331 | |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | | 0.1096 |
| 13. Percentage adjustment increase (12 times 3) | + \$ | 81,214 |
| 14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) | | 1.80% |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | \$ | 13,344 |
| 16. Total Percentage Adjustments | \$ | 94,558 |

Revenue Adjustments

| | |
|--|-----|
| 17. Property tax revenues for debt service in 2021 budget: | + 0 |
| Property tax revenues for debt service in 2020 budget: | - 0 |
| Increased property tax revenues spent on debt service | 0 |

| | | | |
|--|-------|---|----------------|
| 18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) | | + | _____ |
| Property tax revenues spent for public building commission and lease payments in the 2020 budget: | | - | _____ |
| Increase property tax revenues spent on public building commission and lease payments | | | <u>0</u> |
| 19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy) | | + | _____ |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget: | | + | _____ |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget: | | + | _____ |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget: | | + | _____ |
| 23. Law enforcement expenses - 2021 budget: | | + | _____ |
| Law enforcement expenses - 2020 budget: | | - | _____ |
| CPI adjustment | 1.80% | | <u>0</u> |
| Increased law enforcement expenses in 2021 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 24. Fire protection expenses - 2021 budget: | | + | _____ |
| Fire protection expenses - 2020 budget: | | - | _____ |
| CPI adjustment | 1.80% | | <u>0</u> |
| Increased fire protection expense in 2021 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 25. Emergency medical expenses - 2021 budget: | | + | _____ |
| Emergency medical expenses - 2020 budget: | | - | _____ |
| CPI adjustment | 1.80% | | <u>0</u> |
| Increased emergency medical expenses in 2021 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 26. Total Revenue Adjustments | | | <u>0</u> |
| Levies on Behalf of Another Political or Governmental Subdivision | | | |
| 27. Library Levy - 2021 budget: | | + | _____ |
| Other tax entity levy - 2021 budget: | | + | _____ |
| Other tax entity levy - 2021 budget: | | + | _____ |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | | + | <u>0</u> |
| 29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) | | + | _____ |
| 30. Total Computed Tax Levy | | | <u>835,888</u> |

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

| | |
|--|------|
| 2017 Tax Levy (Less Levy for other Governmental Units) | |
| 2018 Tax Levy (Less Levy for other Governmental Units) | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) | None |
| 2020 Tax Levy (Less Levy for other Governmental Units) | None |

| | |
|-------------------------------------|---------|
| Average Tax Levy (last three years) | #DIV/0! |
| CPI Adjustment | #DIV/0! |
| Average Tax Levy Adjusted by CPI | #DIV/0! |

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

| | |
|--|---|
| 2021 Tax Levy (Less Levy for other Governmental Units) | |
| 2020 Tax Levy (Less Levy for other Governmental Units) | |
| Change in Levy | 0 |

| | |
|--|--------|
| CPI Adjustment | 13,344 |
| 2021 Mill Rate (Less Mills for other Governmental Units) | |

| | |
|---|--------|
| Loss of Assessed Valuation Multiplied by 2021 Mill Rate | 0 |
| Total Adjustment for Loss of Assessed Valuation | 13,344 |

Exemption from Election Requirment **Yes**

Computation to Determine Limit for 2021

| | Amount of Levy |
|---|------------------------|
| 1. Total tax levy amount in 2020 budget | + \$ <u>741,330</u> |
| 2. Library levy in 2020 budget | - \$ <u> </u> |
| Other tax entity levy in 2020 budget | - \$ <u> </u> |
| 3. Net tax levy | \$ <u>741,330</u> |

Percentage Adjustments

| | | |
|---|---------------------|--------------------|
| 4. New improvements, remodeling and renovations for 2020 : | + <u>0</u> | |
| 5. Increase in personal property for 2020 : | | |
| 5a. Personal property 2020 | + <u>208,482</u> | |
| 5b. Personal property 2019 | - <u>0</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>208,482</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2020 : | | |
| 6a. Real estate | + <u>0</u> | |
| 6b. State assessed | + <u>1,227,311</u> | |
| 6c. New improvements | + <u>33,306</u> | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + <u>1,260,617</u> | |
| 7. Valuation of property that has changed in use during 2020 : | + <u>24,198</u> | |
| 8. Expiration of property tax abatements | + <u>0</u> | |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + <u> </u> | |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | | <u>1,493,297</u> |
| 11. Total estimated valuation July 1, 2020 | <u>15,124,331</u> | |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | | <u>0.1096</u> |
| 13. Percentage adjustment increase (12 times 3) | | + \$ <u>81,214</u> |
| 14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) | | <u>1.80%</u> |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | | \$ <u>13,344</u> |
| 16. Total Percentage Adjustments | | \$ <u>94,558</u> |

Revenue Adjustments

| | |
|--|------------|
| 17. Property tax revenues for debt service in 2021 budget: | + <u>0</u> |
| Property tax revenues for debt service in 2020 budget: | - <u>0</u> |
| Increased property tax revenues spent on debt service | <u>0</u> |

| | | | | |
|--|-------|---|---|----------------|
| 18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) | | | + | _____ |
| Property tax revenues spent for public building commission and lease payments in the 2020 budget: | | | - | _____ |
| Increase property tax revenues spent on public building commission and lease payments | | | | <u>0</u> |
| 19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy) | | | + | _____ |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget: | | | + | _____ |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget: | | | + | _____ |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget: | | | + | _____ |
| 23. Law enforcement expenses - 2021 budget: | | + | | _____ |
| Law enforcement expenses - 2020 budget: | | - | | _____ |
| CPI adjustment | 1.80% | | | <u>0</u> |
| Increased law enforcement expenses in 2021 budget: | | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | | |
| 24. Fire protection expenses - 2021 budget: | | + | | _____ |
| Fire protection expenses - 2020 budget: | | - | | _____ |
| CPI adjustment | 1.80% | | | <u>0</u> |
| Increased fire protection expense in 2021 budget: | | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | | |
| 25. Emergency medical expenses - 2021 budget: | | + | | _____ |
| Emergency medical expenses - 2020 budget: | | - | | _____ |
| CPI adjustment | 1.80% | | | <u>0</u> |
| Increased emergency medical expenses in 2021 budget: | | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | | |
| 26. Total Revenue Adjustments | | | | <u>0</u> |
| Levies on Behalf of Another Political or Governmental Subdivision | | | | |
| 27. Library Levy - 2021 budget: | | | + | _____ |
| Other tax entity levy - 2021 budget: | | | + | _____ |
| Other tax entity levy - 2021 budget: | | | + | _____ |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | | | + | <u>0</u> |
| 29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) | | | + | _____ |
| 30. Total Computed Tax Levy | | | | <u>835,888</u> |

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

| | |
|--|------|
| 2017 Tax Levy (Less Levy for other Governmental Units) | |
| 2018 Tax Levy (Less Levy for other Governmental Units) | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) | None |
| 2020 Tax Levy (Less Levy for other Governmental Units) | None |

| | |
|-------------------------------------|---------|
| Average Tax Levy (last three years) | #DIV/0! |
| CPI Adjustment | #DIV/0! |
| Average Tax Levy Adjusted by CPI | #DIV/0! |

2021 Total Tax Levy (Less Levy for Other Governmental Units)

| | |
|--|----------------|
| Exemption from Election Requirement | #DIV/0! |
|--|----------------|

"

Lost Valuation Test

Assessed Valuation Loss

| | |
|--|---|
| 2021 Tax Levy (Less Levy for other Governmental Units) | |
| 2020 Tax Levy (Less Levy for other Governmental Units) | |
| Change in Levy | 0 |

| | |
|--|--------|
| CPI Adjustment | 13,344 |
| 2021 Mill Rate (Less Mills for other Governmental Units) | |

| | |
|---|--------|
| Loss of Assessed Valuation Multiplied by 2021 Mill Rate | 0 |
| Total Adjustment for Loss of Assessed Valuation | 13,344 |

| | |
|--|------------|
| Exemption from Election Requirement | Yes |
|--|------------|

Lyons

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Fund for 2020 | Ad Valorem Levy Tax Year 2019 | Allocation for Year 2021 | | | | |
|---------------------------|----------------------------------|--------------------------|-------|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 657,615 | 126,532 | 2,462 | 379 | 3,683 | 0 |
| Debt Service | | | | | | |
| Library | 56,246 | 10,822 | 211 | 32 | 315 | 0 |
| B&I Quivera | | | | | | |
| B&I Pool | | | | | | |
| B&I Gas Project | | | | | | |
| B&I CityHall/Library | | | | | | |
| Municipal Equipment Re | 27,469 | 5,285 | 103 | 16 | 154 | 0 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 741,330 | 142,639 | 2,776 | 427 | 4,152 | 0 |

County Treas Motor Vehicle Estimate 142,639
County Treas Recreational Vehicle Estimate 2,776
County Treas 16/20M Vehicle Estimate 427
County Treas Commercial Vehicle Tax Estimate 4,152
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.19241
 Recreational Vehicle Factor 0.00374
 16/20M Vehicle Factor 0.00058
 Commercial Vehicle Factor 0.00560
 Watercraft Factor 0.00000

Lyons

2021

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2019 | Current Amount for 2020 | Proposed Amount for 2021 | Transfers Authorized by Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| GENERAL | B&I QUIVERA | 47,816 | 65,640 | 42,000 | 12-197 |
| GENERAL | CAPITAL IMPROVE | 345,372 | 305,000 | 305,000 | 12-1,118 |
| GENERAL | MUNICIPAL IMPROV | 45,000 | 45,000 | 45,000 | 12-1,117 |
| CAPITAL IMPROVE | B&I POOL | 189,966 | 290,536 | 151,600 | 12-1,117 |
| CAPITAL IMPROVE | B&I CITY HALL | 178,928 | 257,521 | 134,300 | 12-197 |
| GAS | GAS LINE REPLACE | 181,164 | 50,000 | 50,000 | 12-825D |
| GAS | B&I GAS PROJECT | 45,836 | 380,432 | 204,000 | 12-825D |
| SEWER WASTE | SEWER REPL. KDHE | | | | 12-825D |
| SEWER WASTE | SEWER REPLACE RE | 110,480 | | | 12-825D |
| SEWER WASTE | SEWER LINE REPLAC | 52,000 | 78,000 | 78,000 | 12-825D |
| WATER | WATER WELL | 234,998 | 30,000 | 30,000 | 12-825D |
| WATER | WATER LINE REPLA | 30,000 | 235,000 | 235,000 | 12-825D |
| GAS | GENERAL FUND | 218,333 | 120,000 | 120,000 | 12-825D |
| SEWER WASTE | GENERAL FUND | 20,000 | 30,000 | 30,000 | 12-8258D |
| WATER | GENERAL FUND | 64,162 | 70,000 | 70,000 | 12-825D |
| | | | | | |
| | | | | | |
| | | | | | DONE |
| | Totals | 1,764,055 | 1,957,129 | 1,494,900 | |
| | Adjustments | | | | |
| | Adjusted Totals | 1,764,055 | 1,957,129 | 1,494,900 | |

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2020 | Date Due | | Amount Due 2020 | | Amount Due 2021 | |
|-----------------------|---------------|--------------------|-----------------|---------------|--|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| SERIES A 2007 QUIVERA | 3/1/2008 | | | 5,000,000 | 301,252 | 3/1 | 9/1 | 10,782 | 25,000 | 9,720 | 30,000 |
| 2011 GAS LINE PROJECT | 9/22/2011 | 3/3/2020 | | 3,350,000 | 2,535,000 | 2/1 | 2/1 | 110,787 | 85,000 | | |
| 2020 GAS LINE PROJECT | 3/3/2020 | | | 2,380,000 | 2,380,000 | 2/1 | 8/1 | 30,821 | | 74,970 | 50,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 5,216,252 | | | 152,390 | 110,000 | 84,690 | 80,000 |
| Revenue Bonds: | | | | | | | | | | | |
| 2018 POOL | 10/1/2018 | | | 1,409,803 | 1,453,962 | 4/1 | 10/1 | 37,692 | 133,846 | 17,121 | 132,121 |
| 2014 CITY HALL | 3/3/2014 | | | 1,600,000 | 1,339,000 | 3/1 | 9/1 | 32,300 | 100,000 | 30,300 | 105,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 2,792,962 | | | 69,992 | 233,846 | 47,421 | 237,121 |
| Other: | | | | | | | | | | | |
| 2013 KDHE WATERLINE | 8/1/2013 | | | 3,064,313 | 1,673,988 | 2/1 | 8/1 | 29,067 | 90,040 | 27,183 | 92,241 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Other | | | | | 1,673,988 | | | 29,067 | 90,040 | 27,183 | 92,241 |
| Total Indebtedness | | | | | 9,683,202 | | | 251,449 | 433,886 | 159,294 | 409,362 |

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: Lyons
Rice

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year | Proposed Year |
|----------------------------|--------------|---------------|
| | <u>2020</u> | <u>2021</u> |
| Ad Valorem | \$56,246 | \$58,126 |
| Delinquent Tax | \$1,264 | \$1,268 |
| Motor Vehicle Tax | \$11,453 | \$10,822 |
| Recreational Vehicle Tax | \$0 | \$211 |
| 16/20M Vehicle Tax | \$300 | \$32 |
| LAVTR | \$0 | \$0 |
| | <u>\$0</u> | <u>\$0</u> |
| TOTAL TAXES | \$69,263 | \$70,459 |
| Difference in Total Taxes: | \$1,196 | |
| Qualify for grant: | Qualify | |

Second test:

| | | |
|----------------------------------|--------------|--------------|
| Assessed Valuation | \$13,598,443 | \$15,124,331 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 3.697 | 3.843 |
| Difference in Levy Rate: | 0.146 | |
| Qualify for grant: | Qualify | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Lyons

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 422,500 | 1,420,837 | 2,677,237 |
| Receipts: | | | |
| Ad Valorem Tax | 629,658 | 657,615 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 15,601 | 26,233 | 9,214 |
| Motor Vehicle Tax | 115,140 | 132,442 | 126,532 |
| Recreational Vehicle Tax | | | 2,462 |
| 16/20M Vehicle Tax | 1,728 | 3,469 | 379 |
| Commercial Vehicle Tax | | 3,600 | 3,683 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Mineral Production Tax | | | |
| Local Alcoholic Liquor | 11,338 | 13,991 | 9,315 |
| Compensating Use Tax | 442,011 | 428,000 | 415,160 |
| Local Sales Tax | 349,724 | 257,000 | 249,290 |
| Franchise Tax | 186,573 | 209,000 | 220,000 |
| Licenses | 21,049 | 21,000 | 21,000 |
| In Lieu of Taxes | 57,086 | 16,500 | 4,290 |
| Highway Connecting Links | 55,643 | 85,695 | 85,695 |
| Grants and Donations | 145,057 | 447,500 | 408,000 |
| Cemetery | 12,160 | 10,000 | 10,000 |
| Vehicle Inspections | 10,100 | 9,000 | 9,000 |
| Court Fees | 82,756 | 26,746 | 75,200 |
| Refuse Charges | 197,985 | 184,000 | 184,000 |
| Swim Pool Receipts | 63,840 | 67,800 | 65,000 |
| A/R charges | 4,364 | 6,000 | 6,000 |
| FAA Receipts | 36,307 | 93,750 | 93,750 |
| Reimbursed Expenses | 148,718 | 180,000 | 150,000 |
| Cash Over/Short | -13 | 100 | 100 |
| Interest | | 20,000 | 40,000 |
| Dog Tax | 7,939 | 5,000 | 10,000 |
| Franchise from Utilities | 302,496 | 220,000 | 220,000 |
| Donations Park | 1,245 | 690 | 600 |
| Donations Cemetery | | | |
| Land Bank | 100 | 400 | 400 |
| Jag Grant | 24,140 | | 2,000 |
| City Reserve Share Carryover | | | |
| CDBG Landlord Cost Share | | | 85,000 |
| Transient Guest Tax | | 10,000 | 15,000 |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 33,670 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 2,956,415 | 3,135,531 | 2,521,070 |
| Resources Available: | 3,378,915 | 4,556,368 | 5,198,307 |

Lyons

[illegible]

| |
|-------------|
| CPA Summary |
|-------------|

Lyons

2021

| Adopted Budget General Fund - Detail Page 1 | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| ADMINISTRATOION | | | |
| Salaries | 241,849 | 328,302 | 230,776 |
| Contractual | 365,469 | 62,446 | 253,000 |
| Commodities | 11,138 | 7,274 | 9,400 |
| Capital Outlay | | 8,196 | 348,000 |
| Admin other | | | |
| | | | |
| Total | 618,456 | 406,218 | 841,176 |
| POLICE/ANIMAL | | | |
| Salaries | 123,151 | 381,396 | 539,468 |
| Contractual | 123,557 | 109,448 | 105,270 |
| Commodities | 27,080 | 3,764 | 97,370 |
| Capital Outlay | | | 20,000 |
| | | | |
| Total | 273,788 | 494,608 | 762,108 |
| MUNICIPAL COURT | | | |
| Salaries | 31,595 | 27,796 | 30,279 |
| Contractual | 3,062 | 5,042 | 64,375 |
| Commodities | 1,059 | 126 | 425 |
| Capital Outlay | | | |
| | | | |
| Total | 35,716 | 32,964 | 95,079 |
| FIRE DEPARTMENT | | | |
| Salaries | 39,161 | 31,324 | 45,794 |
| Contractual | 41,512 | 21,274 | 22,122 |
| Commodities | 1,790 | 4,464 | 5,050 |
| Capital Outlay | | | 15,300 |
| Total | 82,463 | 57,062 | 88,266 |
| CEMETERY/COMPOST | | | |
| Salaries | 125,825 | 109,522 | 163,232 |
| Contractual | 25,043 | 15,818 | 23,746 |
| Commodities | 4,680 | 5,336 | 5,850 |
| Capital Outlay | 1,405 | 4,000 | 3,600 |
| | | | |
| Total | 156,953 | 134,676 | 196,428 |
| PARK/POOL | | | |
| Salaries | 151,166 | 124,137 | 172,330 |
| Contractual | 88,100 | 57,114 | 113,497 |
| Commodities | 5,662 | 3,756 | 10,350 |
| Capital Outlay | 1,405 | 1,200 | 10,000 |
| | | | |
| Total | 246,333 | 186,207 | 306,177 |
| STREET | | | |
| Salaries | 273,437 | 235,232 | 394,519 |
| Contractual | 133,695 | 102,658 | 381,299 |
| Commodities | 121,253 | 222,338 | 36,000 |
| Capital Outlay | 1,405 | | |
| | | | |
| Total | 529,790 | 560,228 | 811,818 |
| AIRPORT | | | |
| Salaries | | | 93,750 |
| Contractual | 14,579 | 7,168 | 7,000 |
| Commodities | | | 500 |
| Capital Outlay | | | 2,673,500 |
| | | | |
| Total | 14,579 | 7,168 | 2,774,750 |
| Page 1 - Total | 1,958,078 | 1,879,131 | 5,875,802 |

Lyons

2021

| Adopted Budget General Fund - Detail Page 2 | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Page 2 -Total | 0 | 0 | 0 |
| Page 1 -Total | 1,958,078 | 1,879,131 | 5,875,802 |
| Grand Total | 1,958,078 | 1,879,131 | 5,875,802 |

(Note: Should agree with general sub-totals.)

Lyons

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Debt Service | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | XXXXXXXXXXXXXXXXXX |
| 2019/2020/2021 Budget Authority Amount | 0 | 0 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 1.4% | | | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

| Adopted Budget Library | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,852 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 35,609 | 56,246 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 1,271 | 1,264 | 1,268 |
| Motor Vehicle Tax | 29,975 | 11,453 | 10,822 |
| Recreational Vehicle Tax | | | 211 |
| 16/20M Vehicle Tax | 201 | 300 | 32 |
| Commercial Vehicle Tax | | 311 | 315 |
| Watercraft Tax | | | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 67,056 | 69,574 | 12,648 |
| Resources Available: | 68,908 | 69,574 | 12,648 |
| Expenditures: | | | |
| APPROPRIATIONS | 67,692 | 69,574 | 70,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 67,692 | 69,574 | 70,000 |
| Unencumbered Cash Balance Dec 31 | | 0 | XXXXXXXXXXXXXXXXXX |
| 2019/2020/2021 Budget Authority Amount | 73,573 | 74,024 | 70,000 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 70,000 |
| Tax Required | | | 57,352 |
| Delinquent Comp Rate: 1.4% | | | 774 |
| Amount of 2020 Ad Valorem Tax | | | 58,126 |

CPA Summary

Lyons

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget B&I Quivera | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 200 | 29,020 | 58,878 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| TRANSFER FOR GENERAL | 65,640 | 65,640 | 65,640 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Receipts | | | |
| Total Receipts | 65,640 | 65,640 | 65,640 |
| Resources Available: | 65,840 | 94,660 | 124,518 |
| Expenditures: | | | |
| INTEREST | 11,820 | 10,782 | 9,720 |
| PRINCIPLE | 25,000 | 25,000 | 30,000 |
| COMMODITIES | | | 26,120 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Expenditures | | | |
| Total Expenditures | 36,820 | 35,782 | 65,840 |
| Unencumbered Cash Balance Dec 31 | 29,020 | 58,878 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 37,020 | 35,782 | 65,840 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 65,840 |
| | | | Tax Required |
| | | | 0 |
| Delinquent Comp Rate: | | 1.4% | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

| Adopted Budget B&I Pool | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 40,869 | 79,266 | 218,233 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| TRANSFER FOR GENERAL | 189,966 | 290,536 | 151,600 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Receipts | | | |
| Total Receipts | 189,966 | 290,536 | 151,600 |
| Resources Available: | 230,835 | 369,802 | 369,833 |
| Expenditures: | | | |
| INTEREST | 56,569 | 56,569 | 49,500 |
| PRINCIPLE | 95,000 | 95,000 | 100,000 |
| COMMODITIES | | | 36,522 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Expenditures | | | |
| Total Expenditures | 151,569 | 151,569 | 186,022 |
| Unencumbered Cash Balance Dec 31 | 79,266 | 218,233 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 151,900 | 153,124 | 186,022 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 186,022 |
| | | | Tax Required |
| | | | 0 |
| Delinquent Comp Rate: | | 1.4% | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

CPA Summary

Lyons

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget B&I Gas Project | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 134,945 | 135,007 | 137,382 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| TRANSFER | 198,400 | 198,162 | 204,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| Total Receipts | 198,400 | 198,162 | 204,000 |
| Resources Available: | 333,345 | 333,169 | 341,382 |
| Expenditures: | | | |
| INTEREST | 113,338 | 110,787 | 74,183 |
| COMMODITIES | | | 173,318 |
| PRINCIPAL | 85,000 | 85,000 | 50,000 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| Total Expenditures | 198,338 | 195,787 | 297,501 |
| Unencumbered Cash Balance Dec 31 | 135,007 | 137,382 | xxxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 483,400 | 195,787 | 297,501 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 297,501 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 1.4% | | | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

| Adopted Budget B&I CityHall/Library | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 44,823 | 44,823 | 46,823 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| TRANSFER | 134,300 | 134,300 | 134,300 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| Total Receipts | 134,300 | 134,300 | 134,300 |
| Resources Available: | 179,123 | 179,123 | 181,123 |
| Expenditures: | | | |
| INTEREST | 34,300 | 32,300 | 35,300 |
| COMMODITIES | | | 25,623 |
| PRINCIPLE | 100,000 | 100,000 | 105,000 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| Total Expenditures | 134,300 | 132,300 | 165,923 |
| Unencumbered Cash Balance Dec 31 | 44,823 | 46,823 | xxxxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 134,440 | 132,300 | 165,923 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 165,923 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 1.4% | | | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

CPA Summary

Lyons

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------------------------|-------------------|------------------|
| Municipal Equipment Res. | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 258,402 | 241,410 | 189,577 |
| Receipts: | | | |
| Ad Valorem Tax | 27,517 | 27,469 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 650 | 1,377 | 634 |
| Motor Vehicle Tax | 4,826 | 5,726 | 5,285 |
| Recreational Vehicle Tax | | 150 | 103 |
| 16/20M Vehicle Tax | 100 | | 16 |
| Commercial Vehicle Tax | | 156 | 154 |
| Watercraft Tax | | | 0 |
| TRANSFER | 45,000 | 45,000 | 45,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 78,093 | 79,878 | 51,192 |
| Resources Available: | 336,495 | 321,288 | 240,769 |
| Expenditures: | | | |
| COMMODITIES | 29,957 | 39,007 | 177,600 |
| CAPITAL OUTLAY | 65,128 | 92,704 | 91,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 95,085 | 131,711 | 268,600 |
| Unencumbered Cash Balance Dec 31 | 241,410 | 189,577 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 406,486 | 301,007 | 268,600 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 268,600 |
| | Tax Required | | 27,831 |
| Delinquent Comp Rate: | 1.4% | | 376 |
| Amount of 2020 Ad Valorem Tax | | | 28,207 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------------------------|-------------------|------------------|
| 0 | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount | 0 | 0 | 0 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 0 |
| | Tax Required | | 0 |
| Delinquent Comp Rate: | 1.4% | | 0 |
| Amount of 2020 Ad Valorem Tax | | | 0 |

| |
|-------------|
| CPA Summary |
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Lyons

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 80,000 | 30,600 | 153,370 |
| Receipts: | | | |
| State of Kansas Gas Tax | 99,530 | 0 | 90,970 |
| County Transfers Gas | | 0 | 0 |
| GRANTS | | 300,000 | 300,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 99,530 | 300,000 | 390,970 |
| Resources Available: | 179,530 | 330,600 | 544,340 |
| Expenditures: | | | |
| CONTRACTUAL | 145,530 | 163,313 | 463,313 |
| COMMODITIES | 3,400 | 13,917 | 77,267 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 148,930 | 177,230 | 540,580 |
| Unencumbered Cash Balance Dec 31 | 30,600 | 153,370 | 3,760 |
| 2019/2020/2021 Budget Authority Amount | 179,530 | 477,230 | 540,580 |

Adopted Budget

| Special Parks & Rec | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 21,026 | 25,849 | 29,049 |
| Receipts: | | | |
| LIQUOR TAX | 5,337 | 7,000 | 9,315 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 5,337 | 7,000 | 9,315 |
| Resources Available: | 26,363 | 32,849 | 38,364 |
| Expenditures: | | | |
| CONTRACTUAL | 514 | 3,800 | 9,615 |
| COMMODITIES | | | |
| CAPITAL OUTLAY | | | 21,700 |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 514 | 3,800 | 31,315 |
| Unencumbered Cash Balance Dec 31 | 25,849 | 29,049 | 7,049 |
| 2019/2020/2021 Budget Authority Amount | 7,098 | 16,000 | 31,315 |

CPA Summary

Lyons

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Gas Fund | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 344,617 | 913,293 | 808,617 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| SET-OFF | 5,368 | 10,000 | 8,000 |
| COLLECTION FROM WRITEOFF | 5,205 | 1,000 | 8,000 |
| GAS SALES | 1,894,261 | 2,019,312 | 1,900,000 |
| HIGH VOLUMN GAS SALES | | | |
| A/R MISC CHARGES | 5,293 | 7,500 | 5,000 |
| UTILITY LATE PAYMENT | 42,469 | 37,000 | 40,000 |
| METER CONNECT FEES | 13,720 | 12,500 | 12,500 |
| SALE OF EQUIPMENT/LAND | 62 | 1,922 | 300 |
| REIMBURSE EXPENSES | 4,039 | 1,922 | |
| FREEDOM FLAME | 100 | | |
| UTILITY ASSISTANCE PROGRAM | 10 | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| | | | |
| Total Receipts | 1,970,527 | 2,091,156 | 1,973,800 |
| Resources Available: | 2,315,144 | 3,004,449 | 2,782,417 |
| Expenditures: | | | |
| Salaries & Wages | 156,078 | 202,931 | 201,506 |
| Employee Benefits | 59,464 | 38,826 | 72,908 |
| TRANSFER TO B&I GAS PROJECT | 198,400 | 380,432 | 204,000 |
| TRANSFER TO GAS LINE REPLACE | 50,000 | 50,000 | 50,000 |
| FRANCHISE FROM GAS | 110,000 | 120,000 | 12,000 |
| POSTAGE AND SHIPPING | 8,991 | 9,500 | |
| CONFERENCE DUES/SUBSCRIPTIONS | 2,265 | 1,000 | 3,000 |
| INSURANCE & SURETY BONDS | 8,345 | 12,024 | 13,226 |
| SALES AND COMPENSATING USE | 54,929 | 60,480 | 60,480 |
| CONTRACTUAL COMMODITIES | 144,118 | 206,936 | 150,000 |
| MOTOR FUEL | 2,543 | 3,700 | 3,700 |
| FREEDOM FLAME/ UTILITY ASSIS | 160 | | 500 |
| COLLECTIONS EXP WRITEOFF | | | 100 |
| PURCHASE OF GAS | 593,622 | 760,000 | 800,000 |
| HIGH VOLUM GAS | | | |
| METER PURCHASES | 4,810 | 40,000 | 11,914 |
| UTILITIES | 5,443 | 4,360 | 5,000 |
| CAPITAL OUTLAY | 2,683 | 305,643 | 846,432 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,401,851 | 2,195,832 | 2,434,766 |
| Unencumbered Cash Balance Dec 31 | 913,293 | 808,617 | 347,651 |
| 2019/2020/2021 Budget Authority Amount | 1,812,287 | 2,222,903 | 2,434,766 |

CPA Summary

Lyons

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| WasteWater Fund | Actual for 2019 | Estimate for 2020 | Year for 2021 |
| Unencumbered Cash Balance Jan 1 | 57,227 | 125,549 | 223,193 |
| Receipts: | | | |
| SEWER SERVICE CHARGES | 576,518 | 528,000 | 528,000 |
| HIGH VOLUMN SALES | | | 25,000 |
| A/R MISC CHARGES | 2,955 | 2,600 | 2,600 |
| SALE OF EQUIPMENT LAND | 141 | 600 | 500 |
| REIMBURSED EXPENSES | 1,629 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 581,243 | 531,200 | 556,100 |
| Resources Available: | 638,470 | 656,749 | 779,293 |
| Expenditures: | | | |
| Salaries & Wages | 141,320 | 81,186 | 153,606 |
| Employee Benefits | 33,271 | 26,304 | 54,422 |
| TRANSFER TO SEWER REPLACEMENT | 175,563 | 78,000 | 78,000 |
| FRANCHISE FROM SEWER | 22,500 | 30,000 | 30,000 |
| CONFERENCE/DUES/SUB | 1,638 | 4,500 | 4,500 |
| INSURANCE SURETY BONDS | 14,101 | 13,684 | 15,052 |
| CONTRACTUAL | 16,659 | 35,108 | 30,000 |
| COMMODITIES | 4,422 | 8,400 | 8,400 |
| MOTOR FUEL AND LUBRICANTS | 6,334 | 10,000 | 8,000 |
| CHEMICALS | 14,325 | 14,816 | 16,000 |
| STOCK INVENTORY | 3,653 | 4,000 | 4,000 |
| EQUIPMENT MAINTENANCE | 21,143 | 21,599 | 30,000 |
| CAPITAL OUTLAY | 6,065 | | 92,603 |
| OFFICE SUPPLIES | 228 | 1,400 | 1,000 |
| UTILITIES | 46,133 | 45,616 | 45,616 |
| FACILITY MAINTENANCE | 5,546 | 12,000 | 12,000 |
| POSTAGE/SHIPPING | 20 | 1,943 | 1,000 |
| LEASES/RENTALS | | | 500 |
| HIGH VOLUMN EXPENSE | | 45,000 | 45,000 |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 512,921 | 433,556 | 629,699 |
| Unencumbered Cash Balance Dec 31 | 125,549 | 223,193 | 149,594 |
| 2019/2020/2021 Budget Authority Amount | 680,200 | 608,700 | 629,699 |

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Lyons

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Fund | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 53,227 | 382,958 | 219,330 |
| Receipts: | | | |
| SEWER SERVICE CHARGES | 898,784 | 949,597 | 949,594 |
| HIGH VOLUMN SALES | | | |
| AR MISC CHARGES | 2,557 | 65 | 10,000 |
| SALE OF EQUIPMENT LAND | 38 | 432 | 500 |
| REIMBURSED EXPENSES | 68 | 4,974 | |
| STATE WATER FEE | 5,497 | 8,000 | 6,000 |
| METER CONNECT FEE | 258,115 | 15,000 | 15,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,165,059 | 978,068 | 981,094 |
| Resources Available: | 1,218,286 | 1,361,026 | 1,200,424 |
| Expenditures: | | | |
| Salaries & Wages | 216,716 | 255,138 | 275,737 |
| Employee Benefits | 86,941 | 89,059 | 110,003 |
| TRANSFER TO SEWER REPLACEMENT | 261,915 | 265,000 | 265,000 |
| FRANCHISE FROM WATER | 70,000 | 70,000 | 70,000 |
| CONFERENCE/DUES/SUB | 4,786 | 7,395 | 5,395 |
| INSURANCE SURETY BONDS | 21,763 | 20,459 | 22,504 |
| CONTRACTUAL | 58,736 | 59,000 | 59,000 |
| COMMODITIES | 17,079 | 15,746 | 16,000 |
| MOTOR FUEL AND LUBRICANTS | 3,734 | 16,000 | 8,000 |
| CHEMICALS | 8,940 | 25,000 | 25,000 |
| STOCK INVENTORY | 15,222 | 38,000 | 30,000 |
| EQUIPMENT MAINTENANCE | 11,707 | 16,000 | 16,000 |
| CAPITAL OUTLAY | 6,346 | 194,500 | 183,854 |
| OFFICE SUPPLIES | 746 | 832 | 1,400 |
| UTILITIES | 44,998 | 52,600 | 45,000 |
| FACILITIES MAINTENANCE | 5,411 | 5,842 | 5,842 |
| POSTAGE/SHIPPING | 288 | 10,000 | 2,000 |
| HIGH VOLUME EXPENSE | | | |
| COMMUNITY DEVELOPMENT | | 1,125 | 1,125 |
| | | | |
| Cash Forward (2021 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 835,328 | 1,141,696 | 1,141,860 |
| Unencumbered Cash Balance Dec 31 | 382,958 | 219,330 | 58,564 |
| 2019/2020/2021 Budget Authority Amount | 1,343,679 | 1,154,377 | 1,141,860 |

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